

REPORT OF PROPOSED DEBT ISSUANCE FORM  
(GOLDENROD)

DATA FIELD	DEFINITION. CLARIFICATION OF DATA FIELDS
NAME OF ISSUER:	Enter the proper name of the public agency. If a pooled financing, indicate the name of all public agencies participating in pool; or if a TRAN pool, provide one list for all participants on an attachment to the <i>Proposed Report</i> .
ISSUE NAME:	Enter the title of debt issue, if known.
NAME OF PROJECT:	Name of the project being financed. For instance, assessment district, housing project, hospital, redevelopment project area, etc.
PROPOSED SALE DATE:	Enter the date this debt is scheduled to be sold. CDIAAC defines sale date in a <i>negotiated</i> sale or private placement as the date of the signing of the bond purchase contract (agreement) and in a <i>competitive</i> sale as the date of the bid opening.
PROPOSED PRINCIPAL TO BE SOLD:	Enter the total principal amount of debt proposed to be sold. The dollar amount will be verified and updated when the <i>Final Report</i> is submitted after the sale.
REFUNDING:	<i>Yes</i> or <i>No</i> . Indicate the proposed amount for refunding. This dollar amount will be verified and updated when the <i>Final Report</i> is submitted after the sale.
ISSUER CONTACT:	Enter the name and address of contact person at issuing jurisdiction.
COUNTY:	Enter the name of the county where issuing agency is located. If agency encompasses more than one county (i.e., joint powers agencies, joint school districts), indicate each individual county.
FILING INFORMATION:	Identify name and firm of person responsible for filing the information with the Commission. A contact person may be listed for further information on issue or receipt of acknowledgment letters.
PARTICIPANTS:	Names of the firms participating in the financing.
TAX STATUS:	Check whether State and/or federally tax-exempt ( <i>No</i> means taxable, <i>Yes</i> indicates tax-exempt). If the debt issue is federally tax-exempt, indicate the appropriate box whether this issue is a preference item and subject to the alternative minimum tax (AMT).
TYPE OF SALE:	Check either <i>competitive</i> or <i>negotiated</i> sale. Refer to Section 53583(c)(2)(B) of the California Government Code for additional reporting of the refunded debt issue sold on a negotiated basis. (The <i>Final Report</i> provides a checklist to meet this requirement.)
TYPE OF DEBT INSTRUMENT:	<p>The type categories are grouped by notes, bonds, commercial paper, certificates of participation and leases, and other types of debt. Definitions of <u>selected</u> types of debt follow.</p> <ul style="list-style-type: none"> <li>· <i>Other notes</i>. Includes, but is not limited to, promissory notes, general or limited tax obligation notes.</li> <li>· <i>Conduit revenue (private obligor) bonds</i>. Bond proceeds of the issue are used by nongovernmental borrower for a project financing. Typical conduit projects financed through public agencies may include, but are not limited to, housing, industrial development, certain hospitals, private higher educational facilities, pollution control, etc.</li> <li>· <i>Limited tax obligation bonds</i>. Bonds are sold by a Mello-Roos Community Facilities District (CFD) and are secured by special tax revenues.</li> </ul>

- *Sales tax revenue bonds.* Bonds are sold by a transit district, authority, or other public agency and are secured by sales tax revenues.
- *Revenue (pool) bonds.* Bonds sold by a public financing authority (PFA) or joint powers agency, which will be repaid from local obligations acquired with the proceeds of the bonds. Bond proceeds may be used, for example, to acquire two or more leases, assessment district bonds, Community Facilities District bonds, or unspecified obligations or a mix of these. For these bonds, indicate local obligations as source of repayment. Not all Marks-Roos bonds are used for purchasing local obligations. For those bonds sold for local capital improvements, i.e., water plant or wastewater treatment facility, use the same category, (Revenue (pool) bonds) but indicate in Source of Repayment and Purpose of Debt Issue the function of the bonds, i.e., public enterprise revenues for a water treatment plant, or tax increment for redevelopment projects. These Marks-Roos bonds may also be Public enterprise bonds or Tax allocation bonds. Refer to official statement or bond documents for documentation.
- *Other bonds.* Check this category if bonds are sold for judgment obligations or unfunded pension liability financings. Also check this category if the bond category is not listed on Proposed Report, include a brief description of the type of debt in space provided.
- *Certificates of Participation/Leases.* This category is for certificates of participation and all lease transactions, including installment sales contracts, financing leases, and master lease programs.
- *Other.* This type category includes type of debt instruments not listed on the form such as warrants.

#### SOURCES OF REPAYMENT:

Definitions of selected categories follow. If there are two or more sources of repayment, identify the one providing the largest share of repayment.

- *Special tax revenue.* Repayment from limited tax obligation bonds issued by a Mello-Roos Community Facilities District.
- *Local obligations.* Repayments for a Marks-Roos pool bond from several types of debt issues.

#### PURPOSES OF FINANCING:

Major categories are: interim financing, housing, hospitals and health care, education, redevelopment, commercial and industrial development, capital improvement and public works, and other. Refunding and refinancing issues should indicate the purpose of the original financing (i.e., a refunded issue for an assessment district to provide streets and roads will be still be categorized as streets and roads).

- *Cash-flow, interim financing.* For annual short-term debt issued for cash management purposes.
- *Project, interim financing.* For short-term financing of capital projects until permanent, long-term financing can be obtained or sold.
- *Single-family housing.* Includes mobile home parks. Public agencies should note that certain local government issuers of housing bonds are required to obtain a certification from the State Treasurer, attesting to their compliance with the State housing reporting requirements prior to issuance of the bonds to finance single- or multifamily housing. CDIAC staff distributes information on this reporting requirement each year to all issuers subject to this law after the issue is sold and before the Annual Summary is due. (California Government Code Sections 8855.5 et seq.)
- *Health care facilities.* Includes congregate care facilities, rest homes, out-patient clinics, etc.
- *Other/multiple health care purposes.* Includes hospital equipment, laboratories or an issue that provides for both of the other health care categories (both a hospital and a health care facility).
- *Other/multiple education uses.* Includes acquisition of school equipment, portable classrooms, or a mix of K-12 and college and university facilities.
- *Redevelopment.* Includes issues for funding redevelopment project areas, which may include many capital improvements, i.e., street construction, water and wastewater, bridges and highways, property enhancement. These improvements are generally related to specific project areas and follow the redevelopment plan for the area. Includes Marks-Roos revenue (pool) bonds sold to acquire redevelopment tax increment bonds or provide loans to

redevelopment agencies. Not all debt sold by redevelopment agencies is classified as redevelopment purposes. A redevelopment agency that issues debt for a specific purpose, such as housing, parking, or commercial development, should mark appropriate categories (i.e., conduit revenue bonds (private obligor) for multifamily housing or public lease revenue bonds for parking).

- *Multiple capital improvements and public works.* Used for two or more capital improvements categories (check each individual purpose). For example, a special assessment bond which will be used for street and road construction, flood control, and wastewater treatment/collection will be marked as multiple capital improvements and public works, but the various subcategories are noted in the database.
- *Other capital improvements and public works.* Those improvements not covered under the general categories and may include underground utilities, street lighting, and seawall construction.
- *Public building.* Includes fire and police stations, administration or community centers, libraries, maintenance facilities, and courthouses.
- *Seismic safety improvements/repair.* Improvements and retrofitting required to repair damage from or meet earthquake standards.
- *Insurance/pension funds.* Includes self insurance and liability programs and pension obligations.
- *Other than listed above.* Includes debt issued for judgment obligations, energy conservation programs, Teeter Plans.